



STATE BOARD OF EQUALIZATION
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February 1, 2001

TO COUNTY ASSESSORS:

No. 2001/014

COLUSA COUNTY
ASSESSMENT PRACTICES SURVEY

A copy of the Colusa County Assessment Practices Survey Report is enclosed for your information. The Board of Equalization (BOE) completed this survey in fulfillment of the provisions of sections 15640-15646 of the Government Code. These code sections provide that the BOE shall make surveys in each county and city and county to determine that the practices and procedures used by the county assessor in the valuation of properties are in conformity with all provisions of law.

The assessor was provided a draft of this report and given an opportunity to file a written response to the findings and recommendations contained in the report. This report, the county assessor's response, and the BOE's comments regarding the response, constitute the final survey report which is distributed to the Governor, the Attorney General, the State Legislature; and the county's Board of Supervisors, Grand Jury, and Assessment Appeals Board.

During February and March 1999, the County Property Tax Division (CPTD) conducted the fieldwork for this survey of the Colusa County Assessor's Office. This report does not reflect changes implemented by the assessor after the fieldwork was completed.

The Honorable E. Dan O'Connell, Colusa County Assessor, and his staff gave us their complete cooperation during the assessment practices survey. We gratefully acknowledge their patience and courtesy during the interruption of their normal work routine.

We invite your comments and exchanges of information, for we feel that these surveys can only be helpful in a mutually cooperative atmosphere. For further information regarding California's property tax system, please refer to the Board's website at www.boe.ca.gov.

Sincerely,

/s/ Richard C. Johnson

Richard C. Johnson
Deputy Director
Property Taxes Department

RCJ:jm
Enclosure